--- 1/13th Pound - Imperial Tobacco, Montreal ---

The initial date codes from “Macdonald Tobacco” originate from the Budget of 1932. “Macdonald Tobacco” did not alter their date coding between 1932 and July 1942 (when their date coding ceased), but did make a minor change when the Budget of 1932 was tabled.

The Budget changes in the manufacturers’ sales tax were as follows:

Jan. 1st 1924 to Apr. 10th 1924	- 6%
Apr. 11th 1924 to Feb. 17th 1927	- 5%
Feb. 18th 1927 to Feb. 16th 1928	- 4%
Feb. 17th 1928 to Mar. 1st 1929	- 3%
Mar. 2nd 1929 to May 1st 1930	- 2%
May 2nd 1930 to June 1st 1931	- 1%
June 2nd 1931 to Apr. 6th 1932	- 4%
Apr. 7th 1932 to May 2nd 1936	- 6%
May 3rd 1936 to Apr. 10th 1951	- 8%
Apr. 11th 1951 to Dec. 31st 1951	- 10%

This was a percentage tax levied upon the sale price at the manufacturers’ level, or upon the duty paid value on imported goods.

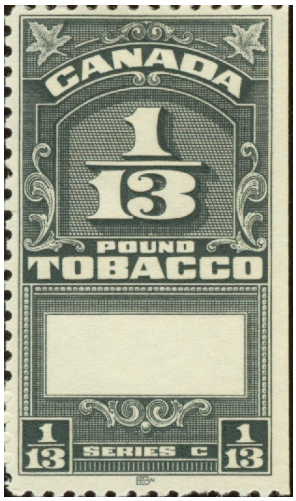
The “Macdonald Tobacco” cancellations are mimeographed in violet ink, and consequently do not reproduce well in scanning. Their earliest date coding begins in July 1932 (4% sales tax) dating production at the pre-Budget excise duty rate for *small cigarettes* of $ 6.00 per thousand, used a heavy *purple-violet* repeating roller cancellation: e.g.

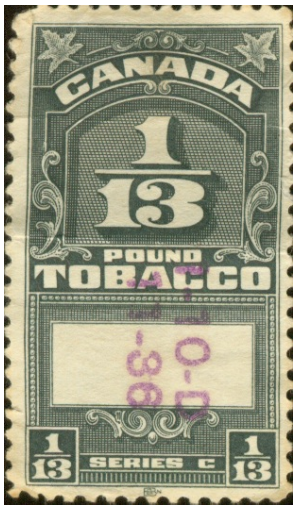
1 - 10 - D
7 - 32
1 - 10 - D
7 - 32

The “Macdonald” cancellation, by March 1933 (6% sales tax) for production under the Budget of 1932 had become a simple typewritten mimeographed *violet* coding (one impression per small stamp), reading vertically up / down: e.g.

1-10-D
3-33

As indicated by its hidden letters (E-C) the 1/13th pound stamp was one of the original pouch tobacco stamps from 1935. To date, the cancellation collection contains only a single copy used in November 1936.





RN-12 - 1/13th pound, perf 11, coded **1-10-D / 11 - 36 /** by "Macdonald Tobacco", Montreal, in November 1936

[RN-12]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	---	---
1936	---	---	---	---	---	---	---	---	---	---	**11-36**	---
1937	---	---	---	---	---	---	---	---	---	---	---	---
1938	---	---	---	---	---	---	---	---	---	---	---	---
1939	---	---	---	---	---	---	---	---	---	---	---	---

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-10D \ 1-13th pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 25th 2013, JBH